

# Goals and Policies

## Introduction

Monroe County's short and long-term goals and policies are developed during the budget process each year. The BOCC discusses trends, capital projects and policy priorities at public meetings held during the budget planning phase and these priorities are further refined and clarified during the budget preparation and adoption phases of the budget process in the late spring and summer of each year. The BOCC tries to strike a prudent balance between service needs and financial ability to pay for those services. Following is discussion of the primary goals and policies adopted by the BOCC:

## County-wide Long-term Goals and Policies

The County developed and received approval from the State of Florida for the *Monroe County Year 2010 Comprehensive Plan*. Major goals articulated in the plan are:

- **Future Land Use** - Monroe County shall manage future growth to enhance the quality of life, ensure the safety of County residents and visitors, and protect valuable natural resources.
- **Conservation and Coastal Management** - The environmental quality of the air, water, marine resources and habitat, wetlands, upland vegetation, beaches and berms, wildlife and wildlife habitats, soil and mineral resources, potable water, historic resources shall be protected and where possible, enhanced.
- **Traffic Circulation** - To provide a safe, convenient, efficient, and environmentally compatible motorized and non-motorized transportation system for the movement of people and goods in Monroe County.
- **Mass Transit** - To provide a coordinated surface transportation system for transportation disadvantaged people within Monroe County and to encourage such a system for all residents and guests.
- **Ports, Aviation and Related Facilities** - Monroe County shall provide aviation and port facilities to all existing and future residents and guests in a manner that maximizes safety, convenience, economic benefit, and environmental compatibility.
- **Housing** - Monroe County shall adopt programs and policies to facilitate access by all current and future residents to adequate and affordable housing that is safe, decent, and structurally sound, and that meets the needs of the population based on type, tenure characteristics, unit size and individual preferences.
- **Potable Water** - The County shall support Florida Keys Aqueduct Authority in the fulfillment of their statutory obligation and authority to provide for a safe, high quality and adequate supply, treatment, distribution, and conservation of potable water to meet the needs of present and future residents.
- **Solid Waste** - The County shall provide for the adequate collection, disposal and resource recovery of solid waste in an environmentally sound and economically feasible manner to meet the needs of present and future County residents.
- **Sanitary Sewer** - The County shall provide for the adequate, economically sound collection, treatment, and disposal of sewage which meets the needs of present and future residents while ensuring the protection of public health, and the maintenance and protection of ground, nearshore, and offshore water quality.
- **Drainage** - Monroe County shall provide a stormwater management system, which protects real and personal properties, and which promotes and protects ground and nearshore water quality.
- **Natural Groundwater Aquifer Recharge** - The County shall protect the quality and quantity of water in the potable water aquifer and in the freshwater lens systems so as to ensure public health, conserve the public water supply, and preserve ecosystems dependent upon freshwater.

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- **Recreation and Open Space** - Monroe County shall provide a recreation and open space system to conserve valuable natural resources and to provide recreational opportunities adequate to serve the present and future population of Monroe County; including permanent residents and visitors.
- **Intergovernmental Coordination** - The County shall promote and encourage intergovernmental coordination between the County, the County municipalities, Dade and Collier counties, regional, state, and federal governments and private entities in order to anticipate and resolve present and future concerns and conflicts.
- **Capital Improvements** - Monroe County shall provide and maintain, in a timely and efficient manner, adequate public facilities for both existing and future populations, consistent with available financial resources.

### County-wide Short-term Goals and Policies

In order to achieve long-term goals, several key short-term goals and associated policies are established by the BOCC each budget year. The key short-term goals are:

- Increase code enforcement for transient rentals and FEMA downstairs enclosure problems.
- Maintain fund contingencies, reserves and fund balances forward for each of the ad valorem tax supported funds.
- Maintain and improve the Worker's Compensation and Group Insurance funds.
- Increase maintenance and upgrade existing parks.
- Further enhance and upgrade the County's computer network systems.
- Consolidate and standardize volunteer fire service training, equipment and finances.
- Improve efficiency of Growth Management Permitting Process.
- Design and construct a New Judicial Building in Key West.
- Design and construct a wastewater treatment system to serve Big Coppitt, Key Largo and South Stock Island.
- Design and construct a new Medical Examiner Facility.
- Design and construct a neighborhood park on Big Pine Key.
- Design and construction of an upper keys government center.
- Courtroom renovations in Marathon and Plantation Key.
- Construct/ Renovate fire facilities in several areas throughout Monroe County.
- Construct a new terminal building at Key West International Airport.

# **Financial Policies**

## **Measurement Focus**

All Governmental Funds and Expendable Trust Funds are accounted for using a current financial resources measurement focus. Only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

All Proprietary Funds are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases and decreases in net total assets.

## **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds, expendable trust, and agency funds are accounted for on the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become available and measurable. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for (1) unmatured interest on general long-term debt, which is recognized when due; (2) prepaid items, which are reported only on the Balance Sheet and do not affect expenditures; and (3) the long term portion of accumulated sick pay, vacation pay, and compensatory time, which is not recorded as an expenditure.

All proprietary funds are accounted for using the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenses are recognized in the period incurred, if measurable.

## **Budgetary Basis**

Annual budgets are prepared to be consistent with the basis of accounting. There are certain exceptions where it is known that final expenditures will be less than the initial budget. The budget reflects the exclusion of five percent of anticipated collections of certain general revenues, in accordance with Florida Statutes. Actual revenues may exceed the budget. Since budgeted expenditures represent a ceiling, actual expenditures normally fall short of the budget. The excess revenues and under expenditures carry forward as fund balance to the following year. For Proprietary Funds, depreciation expenses are not budgeted, but are recorded and reported for financial purposes.

All annual appropriations lapse at fiscal year end. Under the County's budgetary process, outstanding encumbrances are reported as reservations of fund balances and do not constitute expenditures or liabilities since the commitments will be reappropriated and honored the subsequent fiscal year.

## **Budgetary Control**

Separate accounting systems and budgets are maintained by the Board of County Commissioners, Sheriff, Tax Collector, Property Appraiser, Supervisor of Elections, and Clerk of Courts.

Florida Statutes require that the County adopt a balanced budget. Managerial budgetary control for the Board of County Commissioners is maintained at the fund, department and account level by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. Purchase orders, which result in an overrun of cost center balances, are not released until additional appropriations are made available. Encumbrances at fiscal year-end are canceled and, if required, are then re-encumbered in the new budget year based on allowable appropriations.

Expenditures by the Constitutional Officers who maintain separate budgets are controlled by appropriations in accordance with budget requirements set forth in Florida Statutes.